

Section 3 Signing the CA Business e-file Return

General Information

The CA Business e-file Program requires taxpayers and Electronic Return Originators (EROs) to use one of the following signature options for signing electronic returns:

- a. Sign and retain one of the following California e-file Return Authorization forms:
 - Form FTB 8453-C (Corporations)
 - Form FTB 8453-P (Partnerships)
 - Form FTB 8453-LLC (Limited Liability Companies)
- b. Sign and scan one of the following California e-file Return Authorization forms and attach it to the e-file return as a PDF:
 - Form FTB 8453-C
 - Form FTB 8453-P
 - Form FTB 8453-LLC

Do not mail this form to FTB.

Note: FTB does not currently offer e-signature (PIN) options for Business e-file

The following is an example of Form FTB 8453-C, FTB 8453P and FTB 8453LLC:

Date Accepted _____

TAXABLE YEAR

FORM

2006 California e-file Return Authorization for Corporations**8453-C**

Name of Corporation _____

Employer Identification Number _____

Part I Tax Return Information (whole dollars only)

1 Total income (Form 100, line 9 or Form 100S, line 8)	1
2 Taxable income (Form 100, line 23 or Form 100S, line 21)	2
3 Total tax (Form 100, line 31 or Form 100S, line 30)	3
4 Tax due (Form 100, line 37 or Form 100S, line 36)	4
5 Overpayment (Form 100, line 38 or Form 100S, line 37)	5

Part II Settle Your Account Electronically**6** ☐ Direct Deposit of Refund**7** ☐ Electronic Funds Withdrawal **7a** Amount _____ **7b** Withdrawal Date (MM/DD/YYYY) _____**Part III Make Estimated Tax Payments for Taxable Year 2007** These are not installment payments for the current amount you owe.

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)**10** Routing number _____**11** Account number _____ **12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the corporate account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2006 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Signature of Officer
For Privacy Notice, get form FTB 1131.

Date

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for four years from the due date of the return or four years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature

Date

Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN

Firm's name (or yours if self-employed) and address

FEIN

ZIP Code

Paid Preparer Must Sign

Paid preparer's signature

Date

Check if self-employed ☐

Paid preparer's SSN/PTIN

Firm's name (or yours if self-employed) and address

FEIN

ZIP Code

Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453-C

Form FTB 8453-C is the signature document for corporate e-file returns. By signing this form the corporation, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C; and
 - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before the corporation's ERO can e-file your return, the corporation must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to your ERO (fax is acceptable).

After the corporation's return is e-filed, the corporation must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form);
- A paper copy of Form 100 or 100S, and all supporting schedules; and
- A paper copy of your federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. **(Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

If the corporation's refund is directly deposited into the corporate bank account, the corporation must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB at (916) 845-0353.

E Paying Your Taxes

When the corporation e-files, the corporation can choose from the following payment options:

- **Pay by electronic funds withdrawal:** Corporations can have all or part of their balance due withdrawn electronically from their bank account on the date the corporation choose.

To cancel an electronic funds withdrawal, the corporation must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Note: If the corporation uses the EFW payment option and the corporation is a mandatory EFT participant, then the corporation would still be in compliance with the mandatory EFT program.
- **Pay by electronic funds transfer:** If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments and balance due through this program.

Note: Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation is paying through EFT, **Do Not Send The Payment Voucher (FTB 3586).**

- **Pay by check or money order:** The corporation can pay by check or money order using the Payment Voucher for Electronically Transmitted Corporation Returns, form FTB 3586. Mail form FTB 3586 with payment to the FTB using the address printed on the voucher.

Note: All checks must be payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

Part III – Make Estimated Tax Payments for 2007

When the corporation e-files the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2007. The amount the corporation designate will be withdrawn from a single account listed in Part IV on the date the corporation select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, the corporation corporation must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

The corporation can find the routing and account numbers on a check or bank statement, or by contacting their financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 10 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 11 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest.

Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

Date Accepted _____

TAXABLE YEAR

FORM

2006 California e-file Return Authorization for Partnerships**8453-P**

Name of Partnership _____

Employer Identification Number _____

Part I Tax Return Information (whole dollars only)

1 Total income (Form 565, line 12) **1** _____

2 Ordinary income (Form 565, line 23) **2** _____

3 Tax due (Form 565, line 28) **3** _____

4 Refund (Form 565, line 30) **4** _____

Part II Settle Your Account Electronically

5 ☐ Electronic Funds Withdrawal **5a** Amount _____ **5b** Withdrawal Date (MM/DD/YYYY) _____

Part III Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

6 Routing number _____

7 Account number _____ **8** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the partnership's account to be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete the transaction designated in Part II.

Under penalties of perjury, I declare that I am an officer of the above partnership and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the partnership's 2006 California income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete.

If the partnership is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the partnership's tax liability, the partnership will remain liable for the tax liability and all applicable interest and penalties. I authorize the partnership return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the partnership's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Signature of Officer _____
For Privacy Notice, get form FTB 1131.

Date _____

Title _____

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above partnership's return and that the entries on form FTB 8453-P are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the partnership's return. I declare, however, that form FTB 8453-P accurately reflects the data on the return.) I have obtained the partnership officer's signature on form FTB 8453-P before transmitting this return to the FTB; I have provided the partnership officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-P on file for four years from the due date of the return or four years from the date the partnership return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature _____

Date _____

Check if also paid preparer ☐Check if self-employed ☐

ERO's SSN/PTIN _____

Firm's name (or yours if self-employed) and address _____

FEIN _____

ZIP Code _____

Under penalties of perjury, I declare that I have examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature _____

Date _____

Check if self-employed ☐

Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) and address _____

FEIN _____

ZIP Code _____

Instructions for Form FTB 8453-P

California e-file Return Authorization for Partnerships

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453-P

Form FTB 8453-P is the signature document for partnership e-file returns. By signing this form the partnership, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the partnership's officer signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-P.
- Provide the partnership officer with:
 - A signed original or copy of form FTB 8453-P; and
 - A copy of the partnership return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-P with a copy of the return in your records.

C Partnership Responsibilities

Before the partnership's ERO can e-file your return, the corporation must:

- Verify all information on form FTB 8453-P, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-P after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-P to their ERO (fax is acceptable).

After the partnership's return is e-filed, the partnership must retain the following documents for the California statute of limitations period:

- Form FTB 8453-P (signed original or copy of the form);
- A paper copy of Form 565, and all supporting schedules; and
- A paper copy of the partnership's federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Paying Your Taxes

When the partnership e-files, the partnership can choose from the following payment options:

- **Pay by electronic funds withdrawal:** The partnership can have all or part of its balance due withdrawn electronically from its bank account on the date the partnership chooses.

To cancel an electronic funds withdrawal, the partnership must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

If the partnership uses this option, **Do Not Send The Payment Voucher (FTB 3587).**
- **Pay by check or money order:** The partnership can pay by check or money order using form FTB 3587, Voucher for LPs, LLPs, and REMICs e-file returns, form FTB 3587. Mail form FTB 3587 with payment to the FTB.

Note: Make checks payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-P.

Part III – Banking Information

Find the routing and account numbers on a check or bank statement, or by contacting the partnership's financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 6 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 7 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the partnership a notice that may include penalties and interest.

Part IV – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-P is signed by the partnership's officer **before** the return is transmitted.

Part V – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

Date Accepted _____

TAXABLE YEAR

2006**California e-file Return Authorization for
Limited Liability Companies**

FORM

8453-LLC

Name of Limited Liability Company _____

Employer Identification Number _____

Part I Tax Return Information (whole dollars only)

1 Total income (Form 568, Schedule B, line 12)	1 _____
2 Ordinary income (Form 568, Schedule B, line 23)	2 _____
3 Tax and fee due (Form 568, line 10)	3 _____
4 Overpayment (Form 568, line 11)	4 _____
5 Total amount due (Form 568, line 16)	5 _____

Part II Settle Your Account Electronically

6 <input type="checkbox"/> Electronic Funds Withdrawal	6a Amount _____	6b Withdrawal Date (MM/DD/YYYY) _____
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Part III Make Annual Tax Payment for Taxable Year 2007 This is not an installment payment for the current amount you owe.

	Payment
7 Amount	_____
8 Withdrawal Date	_____

Part IV Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

9 Routing number _____	11 Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
10 Account number _____	

Part V Declaration of Officer

I authorize the limited liability company account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.



Under penalties of perjury, I declare that I am an officer of the above limited liability company and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2006 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or the Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**



 Signature of Officer For Privacy Notice, get form FTB 1131.	 Date	 Title
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Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company officer on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2006 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for four years from the due date of the return or four years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self- employed <input type="checkbox"/>	ERO's SSN/PTIN
	Firm's name (or yours if self-employed) and address 				FEIN
					ZIP Code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature 	Date	Check if self- employed <input type="checkbox"/>	Paid preparer's SSN/PTIN
	Firm's name (or yours if self-employed) and address 			
	FEIN			
				ZIP Code

Instructions for Form FTB 8453-LLC

California e-file Return Authorization for Limited Liability Companies

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453-LLC

Form FTB 8453-LLC is the signature document for limited liability company e-file returns. By signing this form the limited liability company, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the limited liability company officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-LLC.
- Provide the limited liability company officer with:
 - A signed original or copy of form FTB 8453-LLC; and
 - A copy of the limited liability company return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-LLC with a copy of the return in your records.

C Limited Liability Company (LLC) Responsibilities

Before the limited liability company's ERO can e-file the LLC return, the LLC officer must:

- Verify all information on form FTB 8453-LLC, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-LLC after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-LLC to the LLC's ERO (fax is acceptable).

After the limited liability company's return is e-filed, the LLC must retain the following documents for the California statute of limitations period:

- Form FTB 8453-LLC (signed original or copy of the form);
- A paper copy of Form 568, and all supporting schedules; and
- A paper copy of the LLC's federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Paying Your Taxes

When the limited liability company e-files, the LLC can choose from the following payment options:

- **Pay by electronic funds withdrawal:** The LLC can have all or part of its balance due withdrawn electronically from its bank account on the date the LLC chooses.

To cancel an electronic funds withdrawal, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

If the limited liability company uses this option, **Do Not Send The Payment Voucher (form FTB 3588).**

- **Pay by check or money order:** The limited liability company can pay by check or money order using form FTB 3588, Voucher for Limited Liability Company e-filed Returns. Mail form FTB 3588 with payment to the FTB.

Note: Make checks payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-LLC.

Part III – Make Annual Tax Payment for 2007

When the limited liability company e-files it may opt to schedule the electronic payment of the annual tax payment for taxable year 2007. The amount the LLC designates will be withdrawn from a single LLC account listed in Part IV on the date the LLC selects. Select a date on or before the due date of the annual tax payment to avoid penalties and interest charges.

To cancel a scheduled annual tax payment, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

Find the routing and account numbers on the LLC's check or bank statement, or by contacting the LLC's financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 9 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 10 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the LLC a notice that may include penalties and interest.

Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-LLC is signed by the officer **before** the return is transmitted.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.